



3 of 7 DOCUMENTS

Treasury Decisions  
Copyright 2007 LexisNexis Group, All Rights Reserved

Rules and Regulations

DEPARTMENT OF THE TREASURY  
Internal Revenue Service (IRS)

**26 CFR Part 1**

**58 FR 13412; RIN 1545-AM16**

**Treatment of Dual Consolidated Losses; Correction**

*T.D. 8434*

**DATE:** March 11, 1993

**ACTION:** Correction to final regulations.

**SUMMARY:** This document contains a correction to the final regulations (T.D. 8434), which were published in the Federal Register for Wednesday, September 9, 1992 (57 FR 41079). The final regulations provide that a dual consolidated loss of a dual resident corporation may not be used to offset the taxable income of any domestic corporate affiliate.

**EFFECTIVE DATE:** October 1, 1992.

**FOR FURTHER INFORMATION CONTACT:** Sim Seo (202) 622-3840 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The final regulations that are the subject of this correction implements section 1503(d) of the Internal Revenue Code of 1986. Section 1503(d) was added to the Code by section 1249 of the Tax Reform Act of 1986 (Pub L. 99-514) and was amended by section 1012(u) of the Technical and Miscellaneous Revenue Act of 1988 ( Pub. L. 100-647).

**Need for Correction**

As published, *T.D. 8434* contains an error which may prove to be misleading and is in need of clarification.

**Correction of Publication**

Accordingly, the publication of the final regulations (T.D. 8434), which was the subject of FR Doc. 92-21539, is corrected as follows:

On page 41087, column 1, § 1.1503-2(d)(2)(ii), third line from the bottom of the column, the language "limitations of § 1.502-21(c), as if the" is corrected to read "limitations of § 1.1502-21(c), as if the".

Dale D. Goode,

Federal Register Liaison Officer, Assistant Chief Counsel (Corporate).  
[FR Doc. 93-5520 Filed 3-10-93; 8:45 am]

BILLING CODE 4830-01-M

11052B

\*\*\*\*\* Print Completed \*\*\*\*\*

Time of Request: Monday, March 24, 2014 15:15:36 EST

Print Number: 1827:455749188

Number of Lines: 49

Number of Pages:

Send To: CHRISTOPHE, ELAINE  
IRS CUSTOMER SERVICE  
1111 CONSTITUTION AVE NW RM 2116IR  
WASHINGTON, DC 20224-0002